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enable the student better to understand the principles explained and to apply them in the problem."

The authors have held consistently to their plan and produced a text radically different from the common business college or high-school text. Exposition occupies the major place, exercises a minor one. The presentation is logical and scholarly. It seems probable that students with no knowledge of bookkeeping, even if mature, will find the text difficult.

The titles of the chapters are as follows: Introduction, Single Entry Bookkeeping, Profit and Loss in Single Entry Bookkeeping, Double Entry Bookkeeping, The Trial Balance, The Theory of Debit and Credit, The Change from Single Entry to Double Entry Bookkeeping, Promissory Notes, Interest and Discount, The Six-Column Statement, Closing a Set of Books, The Cash Book, The Sales Book, The Purchase Book, The Bill Book, Drafts, Bills of Lading, Partnerships, A Bank Account, Shipments and Consignments, Depreciation Reserves and Accruals, The Balance Sheet and Profit and Loss Statement, Capital and Revenue, Columnar Books, Revenue Accounts.

Pages 187 to 225 contain 3 problems of sets to be worked by the student.

GEORGE A. BEERS

LAKE HIGH SCHOOL
CHICAGO

Syllabus of Mathematics. Compiled by the Committee on the Teaching of Mathematics to Students of Engineering. Ithaca, N.Y.: Cornell University, 1912. Pp. 138. \$0.75.

This syllabus was prepared by a committee appointed at a meeting of mathematicians and engineers held in 1907, under the auspices of the Chicago Section of the American Mathematical Society and Sections A and D of the American Association for the Advancement of Science. The committee was instructed to report to the Society for the Promotion of Engineering Education, and the report or syllabus is published by this society.

The volume is "a synopsis of those fundamental principles and methods of mathematics which, in the opinion of the committee, should constitute the minimum mathematical equipment of the student of engineering." The five parts of the volume consist of syllabi on the following subjects: (1) "Elementary Algebra," (2) "Elementary Geometry and Mensuration," (3) "Plane Trigonometry," (4) "Analytic Geometry," (5) "Differential and Integral Calculus." The volume should be of value to both teachers and students. It should show teachers of mathematics what are considered the fundamentals in mathematics for engineering students, and should indicate to teachers of engineering what mathematical preparation they may reasonably expect their students to have had.

J. F. MILLIS

FRANCIS W. PARKER SCHOOL
CHICAGO